

Portsmouth Sheriff's Office; Police Officer John Painter, Bridgewater College Police Department; Campus Safety Officer J.J. Jefferson, Bridgewater College Police Department; Police Officer Caleb D. Ogilvie, Covington Division of Police; Police Officer Trey Marshall Sutton, Henrico County Police Department.

Today, we remember these names on the floor of the United States House of Representatives, but they are already forever etched in the hearts of Virginia's law officers, especially the men and women who knew them best and served alongside them, and their families who mourn them and miss them. Our hearts are with them as they remember their loved ones, reflect on their service, and we honor them.

On behalf of a grateful Commonwealth and a grateful country, I stand here to thank them for their heroism, sacrifice, and their service. Our hearts are with their family as we honor these fallen officers today and every day.

#### FARM BILL IMPACT SERIES: NEXT GENERATION

The SPEAKER pro tempore. The Chair recognizes the gentleman from Kansas (Mr. MANN) for 5 minutes.

Mr. MANN. Madam Speaker, in preparation for reauthorizing the farm bill in 2023, I rise today to deliver the ninth installment of my farm bill impact series, where I am highlighting the various aspects of the farm bill that deserve this Congress' awareness and support. For this legislation to be effective, it must support both the efforts of today's farmers, ranchers, and agricultural producers, as well as those of the next generation.

When the farm bill is up for reauthorization, Congress takes the opportunity to engage young people and new and beginning farmers and ranchers on the legislation, which I am eager to do as soon as possible. We have great organizations in this country that prepare the next generation of American men and women to feed, fuel, and clothe the world.

I am thinking of groups like the National FFA Organization, 4-H, programming from Agriculture Future of America, MANRRS, and the Farm Bureau Young Farmers and Ranchers with members between the age of 18 and 35. Farm bills of the past have supported USDA's Beginning Farmers and Ranchers Program, and the 2018 farm bill even created an Agricultural Youth Organization Coordinator position at USDA to bring youth to the table for important discussions on issues like access to land, credit, and more.

Our country's future food security—and therefore national security—rests on the shoulders of these young people, and they have valuable insights to share with lawmakers. I look forward to hearing from the next generation on American agriculture and incorporating their thoughts into the 2023 farm bill.

Farming is a multigenerational calling. In the agriculture business, one generation often passes assets down to the next, which lets young people continue farming and working the same way that their parents and grandparents worked before them.

I grew up on a farm like this—in a house that my great-great-grandfather ordered from a Montgomery Ward catalogue—my parents still live in that house and operate the farm. My brother will carry our family farm into the next generation, so my family is experiencing this exact transition right now. I don't want to see young farmers, ranchers, and agricultural producers forced to sell their family farms to pay a death tax. I want to see them empowered to carry on the tradition of their ancestors.

When a young person works on their family farm, often they slowly take on responsibility and risk. They work for their parents and the operation until the time comes when they may take over the land, equipment, and livestock. When that happens, the Federal Government should not jump in and tax you on the value of your inherited land and assets.

This principle is called the stepped-up basis. It has long been precedent in the tax code, and it ensures that owners of small farms don't get taxed out of existence. Today's generation of farmers are aging—the average age of a farmer in Kansas is 67, and they are prepared to transfer nearly \$9 trillion in assets to the next generation that will follow in their footsteps. Congress needs to make sure this asset transfer process is fair, instead of using it as an opportunity to gouge farmers with more taxes.

That is why back in September, I introduced an amendment in the House Agriculture Committee that would preserve the tax code's stepped-up basis provisions, exempting agricultural producers from paying capital gains taxes when land or equipment passes from one generation to the next.

Back in March, I introduced a bipartisan resolution, along with 51 of my colleagues, that supports the preservation of the stepped-up basis, opposes any efforts to impose new taxes on family farms or small businesses, and recognizes the importance of generational transfers of farm and small business operations.

Also in March, I stood right here and talked about President Biden's budget proposal, which eliminated the stepped-up basis and added what I called the farm killer tax, which is not a game changer but a game ender for the American family farm.

President Biden's proposal would impose capital gains taxes on farms that have been held in families for 90 years. Think about that. In 1940, the average cost of Kansas farmland was \$50 an acre. Now, irrigated land in Kansas is over \$4,000 per acre. Imagine the capital gains tax implications on that history of ownership. The people who feed,

fuel, and clothe all of us do not deserve this kind of treatment.

The farm killer tax and eliminating the stepped-up basis would make it impossible for the next generation of young agricultural leaders to follow in their parents' and grandparents' footsteps. The day-to-day trials of operating a successful farm are challenging enough without having to worry about paying devastating capital gains taxes.

Investing in the next generation of farmers, ranchers, and agricultural producers is investing in the future of this country. This investment must remain strong in the 2023 farm bill if America is going to remain food secure and self-determining as a Nation.

That is why we need to think carefully and critically about the degree to which we support the next-generation programs within the 2023 farm bill and why we must protect the stepped-up basis and oppose any and all new burdensome capital gains taxes on farmers.

I will be back to the floor soon to deliver the next installment of my farm bill impact series and highlight more programs and titles within the bill that Congress must understand and support to ensure that agriculture thrives in America.

#### YEMEN WAR AND A WAR POWERS RESOLUTION

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from Michigan (Ms. TLAIB) for 5 minutes.

Ms. TLAIB. Madam Speaker, I stand in solidarity with the people of Yemen to call for an immediate end to any and all U.S. support for the Saudi coalition.

Indiscriminate bombing of civilian targets, including hospitals, schools, and water treatment plants, as well as the blockading of Yemeni ports—committed largely with U.S. weapons and logistical support—have resulted in what the United Nations has described as the world's worst humanitarian crisis with millions of Yemenis pushed to the edge of famine.

I welcome news that Yemen's warring parties have agreed to a 2-month nationwide truce, and to halt all military operations in Yemen, lift fuel restrictions, and open the airport.

Unfortunately, Saudi Arabia has yet to lift its air and sea blockade, and as a result, has put the truce and the fate of millions of Yemenis in doubt. To strengthen this fragile truce and to further incentivize Saudi Arabia to stay at the negotiation table, I urge my colleagues to please cosponsor and vote in favor of Representatives JAYAPAL and DeFAZIO's upcoming War Powers Resolution to end the United States military participation and the Saudi-led coalition's war on Yemen.

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At its core this war is about satisfying the egos and ambitions of dictators and regional powers at the expense of mass murder and suffering of